

EXHIBIT A

KAPLANFOX

DECLARATION OF LEAD PLAINTIFF MOVANT

I, Lawrence Mally, hereby declare as follows:

1. I hereby authorize the filing of a motion for appointment as lead plaintiff in the Qiao Xing Universal Telephone, Inc. ("Xing") securities litigation;
2. I am willing to serve as a representative party on behalf of a class, or to be a member of a group representing a class, including providing testimony at deposition and trial, if necessary;
3. I have not within the 3-year period preceding the date hereof sought to serve, or served, as a representative party on behalf of a class in an action brought under the federal securities laws, unless noted hereafter: None.
4. The following is a description of my transactions during the proposed class period (June 30, 2004 – July 16, 2007) of Xing:

Security Name

Transaction

Trade Date

Shares

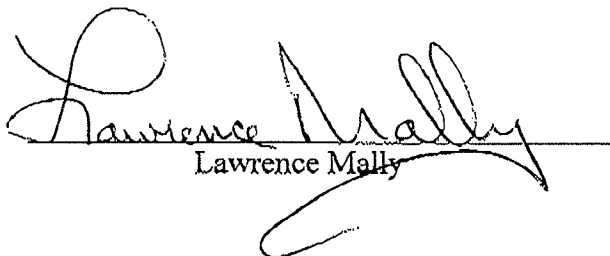
Price per Share

See attached.

5. I did not purchase shares of Xing at the direction of my counsel or in order to participate in any private action under the federal securities laws;
6. I will not accept any payment for serving as a representative party on behalf of a class beyond my pro rata share of any recovery, except as ordered or approved by the Court.

I declare under penalty of perjury that the foregoing is true and correct.

Date: Oct 5, 2007


Lawrence Mally

QIAO XING UNIVERSAL TELEPHONE, INC. (XING)
Lawrence Mally transactions

Name/Account	Security Name	Symbol	Transaction Type	Trade Date	Shares	Price per Share
Common stock:						
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	06/05/06	610	\$8.30
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	06/05/06	990	\$8.30
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	06/08/06	1,000	\$8.31
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	06/12/06	1,400	\$8.14
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	08/30/06	1,000	\$11.73
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	08/30/06	300	\$11.73
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	08/30/06	150	\$11.73
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	09/15/06	550	\$12.30
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	400	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	300	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	400	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	500	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	200	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	200	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	200	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	200	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	150	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	1,800	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	1,750	\$14.90
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	12/26/06	100	\$13.85
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	12/26/06	100	\$13.85
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	12/26/06	100	\$13.85
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	04/10/07	290	\$17.05
	Qiao Xing Universal Telephone, Inc.	XING	Purchase	04/17/07	200	\$18.50
	Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	200	\$10.41
	Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	200	\$10.45
	Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	1,200	\$10.45
	Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	1,000	\$10.45
	Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	146	\$10.45
	Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	354	\$10.45
	Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	300	\$10.45
	Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	600	\$10.45
	Qiao Xing Universal Telephone, Inc.	XING	Sale	12/04/06	400	\$12.00
	Qiao Xing Universal Telephone, Inc.	XING	Sale	12/14/06	100	\$11.93
	Qiao Xing Universal Telephone, Inc.	XING	Sale	12/14/06	500	\$12.00
	Qiao Xing Universal Telephone, Inc.	XING	Sale	12/20/06	450	\$11.85
	Qiao Xing Universal Telephone, Inc.	XING	Sale	12/20/06	50	\$11.85
	Qiao Xing Universal Telephone, Inc.	XING	Sale	12/20/06	100	\$11.83
	Qiao Xing Universal Telephone, Inc.	XING	Sale	12/20/06	100	\$11.90
	Qiao Xing Universal Telephone, Inc.	XING	Sale	01/03/07	100	\$13.26
	Qiao Xing Universal Telephone, Inc.	XING	Sale	01/09/07	100	\$12.64
	Qiao Xing Universal Telephone, Inc.	XING	Sale	01/09/07	2	\$12.71
	Qiao Xing Universal Telephone, Inc.	XING	Sale	01/09/07	1	\$12.70
	Qiao Xing Universal Telephone, Inc.	XING	Sale	01/09/07	97	\$12.71
	Qiao Xing Universal Telephone, Inc.	XING	Sale	01/09/07	3	\$12.71
	Qiao Xing Universal Telephone, Inc.	XING	Sale	01/09/07	97	\$12.71
	Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	200	\$14.71
	Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	100	\$14.73
	Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	200	\$14.80
	Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	200	\$14.80
	Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	100	\$14.79
	Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	100	\$14.79
	Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	100	\$14.79
	Qiao Xing Universal Telephone, Inc.	XING	Sale	03/14/07	1,200	\$15.87
	Qiao Xing Universal Telephone, Inc.	XING	Sale	04/11/07	400	\$16.73

QIAO XING UNIVERSAL TELEPHONE, INC. (XING)
Lawrence Mally transactions

Name/Account	Security Name	Symbol	Transaction Type	Trade Date	Shares	Price per Share
	Qiao Xing Universal Telephone, Inc.	XING	Sale	04/11/07	600	\$16.75
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/04/07	1,000	\$14.98
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/04/07	100	\$14.91
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/04/07	100	\$14.98
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/04/07	800	\$14.98
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	10	\$12.91
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	50	\$13.61
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	300	\$13.54
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	100	\$13.61
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	150	\$13.61
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	100	\$13.61
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	100	\$13.61
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	300	\$13.61
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	200	\$13.61
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	50	\$13.61
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	100	\$13.61
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	100	\$13.62
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	500	\$13.60
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	100	\$13.61
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	540	\$13.61
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	300	\$13.61
	Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	200	\$13.61
Options:						
	Call Qiao Xing Universal Jan 15 Opening Transaction (Leap 2008)	QAEAC	Purchase	06/25/07	10,000	\$1.55
	Call Qiao Xing Universal Aug 12 1/2 Opening Transaction	QAEHV	Purchase	06/25/07	7,500	\$1.30
	Call Qiao Xing Universal Sep 15 Opening Transaction	QAEIC	Purchase	06/25/07	10,000	\$0.75
	Call Qiao Xing Universal Sep 12 1/2 Opening Transaction	QAEIV	Purchase	06/25/07	10,000	\$1.70
	Call Qiao Xing Universal May	QAEED	Purchase	04/23/07	600	\$0.45
	Call Qiao Xing Universal May	QAEED	Expired	05/21/07	600	
	Call Qiao Xing Universal Sep	QAEIW	Purchase	04/13/07	1,100	\$2.60
	Call Qiao Xing Universal Sep	QAEIW	Purchase	04/13/07	1,000	\$2.60
	Call Qiao Xing Universal Sep	QAEIW	Purchase	04/13/07	1,600	\$2.60
	Call Qiao Xing Universal Jan	LYQAW	Purchase	02/15/07	1,000	\$4.30
	Call Qiao Xing Universal Jan	LYQAW	Purchase	02/15/07	400	\$4.50
	Call Qiao Xing Universal Jan	QAEAB	Purchase	07/06/06	6,000	\$3.00
	Call Qiao Xing Universal Jan	QAEAB	Sale	07/06/06	6,000	\$4.69
	Call Qiao Xing Universal Jan	QAEAB	Purchase	09/12/06	3,000	\$2.20
	Call Qiao Xing Universal Jan	QAEAB	Purchase	09/12/06	1,000	\$2.20
	Call Qiao Xing Universal Jan	QAEAB	Sale	09/12/06	1,200	\$4.69
	Call Qiao Xing Universal Jan	QAEAB	Sale	09/12/06	100	\$4.69
	Call Qiao Xing Universal Jan	QAEAB	Sale	09/12/06	2,700	\$4.69
	Call Qiao Xing Universal Jan	QAEAB	Purchase	09/22/06	1,000	\$3.50
	Call Qiao Xing Universal Jan	QAEAB	Sale	09/22/06	1,000	\$4.69
	Call Qiao Xing Universal Jan	QAEAC	Purchase	11/21/06	1,000	\$1.25
	Call Qiao Xing Universal Jan	QAEAC	Purchase	11/21/06	800	\$1.25
	Call Qiao Xing Universal Jan	QAEAC	Sale	01/17/07	1,800	\$0.08
	Call Qiao Xing Universal May	QAEED	Purchase	04/23/07	2,500	\$0.45
	Call Qiao Xing Universal May	QAEED	Purchase	04/25/07	1,000	\$0.35
	Call Qiao Xing Universal May	QAEED	Purchase	04/25/07	1,500	\$0.40
	Call Qiao Xing Universal May	QAEED	Purchase	04/25/07	2,000	\$0.35
	Call Qiao Xing Universal May	QAEED	Purchase	04/25/07	400	\$0.40
	Call Qiao Xing Universal May	QAEED	Purchase	04/25/07	100	\$0.40
	Call Qiao Xing Universal May	QAEED	Expired	05/21/07	2,500	\$0.00
	Call Qiao Xing Universal May	QAEED	Expired	05/21/07	5,000	\$0.00
	Call Qiao Xing Universal Jun	QAEFW	Purchase	03/19/07	200	\$1.80
	Call Qiao Xing Universal Jun	QAEFW	Purchase	03/19/07	2,300	\$1.85
	Call Qiao Xing Universal Jun	QAEFW	Expired	06/18/07	2,500	\$0.00
	Call Qiao Xing Universal Jul	QAEGB	Purchase	06/19/06	500	\$0.95
	Call Qiao Xing Universal Jul	QAEGB	Purchase	06/19/06	700	\$0.95

QIAO XING UNIVERSAL TELEPHONE, INC. (XING)
Lawrence Mally transactions

Name/Account	Security Name	Symbol	Transaction Type	Trade Date	Shares	Price per Share
	Call Qiao Xing Universal Jul	QAEGB	Purchase	06/19/06	700	\$0.95
	Call Qiao Xing Universal Jul	QAEGB	Purchase	06/19/06	1,200	\$0.95
	Call Qiao Xing Universal Jul	QAEGB	Purchase	06/19/06	1,900	\$0.95
	Call Qiao Xing Universal Jul	QAEGB	Purchase	06/19/06	5,000	\$0.95
	Call Qiao Xing Universal Jul	QAEGB	Sale	06/30/06	10,000	\$0.84
	Call Qiao Xing Universal Sep	QAEIB	Purchase	06/15/06	200	\$1.15
	Call Qiao Xing Universal Sep	QAEIB	Purchase	06/15/06	3,800	\$1.15
	Call Qiao Xing Universal Sep	QAEIB	Sale	06/30/06	4,000	\$0.15
	Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	1,100	\$1.35
	Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	2,100	\$1.35
	Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	2,100	\$1.35
	Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	1,100	\$1.35
	Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	1,100	\$1.35
	Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	2,200	\$1.35
	Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	300	\$1.35
	Call Qiao Xing Universal Sep	QAEIC	Purchase	06/12/07	1,700	\$1.30
	Call Qiao Xing Universal Sep	QAEIW	Purchase	03/15/07	1,500	\$2.85
	Call Qiao Xing Universal Nov	QAEKW	Purchase	10/31/06	300	\$0.25
	Call Qiao Xing Universal Nov	QAEKW	Purchase	10/31/06	2,000	\$0.30
	Call Qiao Xing Universal Nov	QAEKW	Purchase	10/31/06	2,700	\$0.30
	Call Qiao Xing Universal Nov	QAEKW	Expired	11/20/06	5,000	
	Call Qiao Xing Universal Dec	QAEIW	Purchase	10/25/06	700	\$0.90
	Call Qiao Xing Universal Dec	QAEIW	Purchase	10/25/06	2,300	\$0.90
	Call Qiao Xing Universal Dec	QAEIW	Expired	12/18/06	3,000	

EXHIBIT B

KAPLANFOX**DECLARATION OF LEAD PLAINTIFF MOVANT**

I, Larry Tracy, hereby declare as follows:

1. I hereby authorize the filing of a motion for appointment as lead plaintiff in the Qiao Xing Universal Telephone, Inc. ("Xing") securities litigation;
2. I am willing to serve as a representative party on behalf of a class, or to be a member of a group representing a class, including providing testimony at deposition and trial, if necessary;
3. I have not within the 3-year period preceding the date hereof sought to serve, or served, as a representative party on behalf of a class in an action brought under the federal securities laws, unless noted hereafter: None.
4. The following is a description of my transactions during the proposed class period (June 30, 2004 – July 16, 2007) of Xing:

<u>Security Name</u>	<u>Transaction</u>	<u>Trade Date</u>	<u>Shares</u>	<u>Price per Share</u>
Qiao Xing Universal Telephone, Inc. common stock	Purchase	5/17/2007	4,000	\$14.01
Qiao Xing Universal Telephone, Inc. common stock	Purchase	5/18/2007	2,000	\$13.50

5. I did not purchase shares of Xing at the direction of my counsel or in order to participate in any private action under the federal securities laws;
6. I will not accept any payment for serving as a representative party on behalf of a class beyond my pro rata share of any recovery, except as ordered or approved by the Court.

I declare under penalty of perjury that the foregoing is true and correct.

Date: October 5, 2007

Larry L. Tracy
Larry Tracy

EXHIBIT C

Lawrence Mally's Losses in Xing Securities

Security Name	Symbol	Transaction Type	Trade Date	Shares / Contracts	Price per Share	Total Cost / Proceeds
Call Qiao Xing Universal Jan 15 Opening Transaction (Leap 2008) QAEAC	QAEAC	Purchase OPEN	06/25/07	10,000	\$1.55	(\$15,500.00) (\$15,500.00)
Call Qiao Xing Universal Aug 12 1/2 Opening Transaction	QAEHV	Purchase OPEN	06/25/07	7,500	\$1.30	(\$9,750.00) (\$9,750.00)
Call Qiao Xing Universal Sep 15 Opening Transaction	QAEIC	Purchase OPEN	06/25/07	10,000	\$0.75	(\$7,500.00) (\$7,500.00)
Call Qiao Xing Universal Sep 12 1/2 Opening Transaction	QAEIV	Purchase OPEN	06/25/07	10,000	\$1.70	(\$17,000.00) (\$17,000.00)
Call Qiao Xing Universal May	QAEED	Purchase	04/23/07	600	\$0.45	(\$270.00)
Call Qiao Xing Universal May	QAEED	Expired	05/21/07	(600)	\$0.00	\$0.00
						(\$270.00) (\$270.00)
Call Qiao Xing Universal Sep	QAEIW	Purchase	04/13/07	1,100	\$2.60	(\$2,860.00)
Call Qiao Xing Universal Sep	QAEIW	Purchase	04/13/07	1,000	\$2.60	(\$2,600.00)
Call Qiao Xing Universal Sep	QAEIW	Purchase OPEN	04/13/07	1,600	\$2.60	(\$4,160.00)
						(\$9,620.00) (\$9,620.00)
Call Qiao Xing Universal Jan	LYQAW	Purchase	02/15/07	1,000	\$4.30	(\$4,300.00)
Call Qiao Xing Universal Jan	LYQAW	Purchase OPEN	02/15/07	400	\$4.50	(\$1,800.00)
						(\$6,100.00) (\$6,100.00)
Call Qiao Xing Universal Jan	QAEAB	Purchase	07/06/06	6,000	\$3.00	(\$18,000.00)
Call Qiao Xing Universal Jan	QAEAB	Sale	07/06/06	(6,000)	\$4.69	\$28,118.30
						\$10,118.30
Call Qiao Xing Universal Jan	QAEAB	Purchase	09/12/06	3,000	\$2.20	(\$6,600.00)
Call Qiao Xing Universal Jan	QAEAB	Purchase	09/12/06	1,000	\$2.20	(\$2,200.00)
Call Qiao Xing Universal Jan	QAEAB	Sale	09/12/06	(1,200)	\$4.69	\$5,623.66
Call Qiao Xing Universal Jan	QAEAB	Sale	09/12/06	(100)	\$4.69	\$468.73
Call Qiao Xing Universal Jan	QAEAB	Sale	09/12/06	(2,700)	\$4.69	\$12,655.86
						\$9,948.25
Call Qiao Xing Universal Jan	QAEAB	Purchase	09/22/06	1,000	\$3.50	(\$3,500.00)
Call Qiao Xing Universal Jan	QAEAB	Sale	09/22/06	(1,000)	\$4.69	\$4,687.35
						\$1,187.35 \$21,253.90
Call Qiao Xing Universal Jan	QAEAC	Purchase	11/21/06	1,000	\$1.25	(\$1,250.00)
Call Qiao Xing Universal Jan	QAEAC	Purchase	11/21/06	800	\$1.25	(\$1,000.00)
Call Qiao Xing Universal Jan	QAEAC	Sale	01/17/07	(1,800)	\$0.08	\$150.49
						(\$2,099.51) (\$2,099.51)
Call Qiao Xing Universal May	QAEED	Purchase	04/23/07	2,500	\$0.45	(\$1,125.00)
Call Qiao Xing Universal May	QAEED	Purchase	04/25/07	1,000	\$0.35	(\$350.00)
Call Qiao Xing Universal May	QAEED	Purchase	04/25/07	1,500	\$0.40	(\$600.00)
Call Qiao Xing Universal May	QAEED	Purchase	04/25/07	2,000	\$0.35	(\$700.00)
Call Qiao Xing Universal May	QAEED	Purchase	04/25/07	400	\$0.40	(\$160.00)
Call Qiao Xing Universal May	QAEED	Purchase	04/25/07	100	\$0.40	(\$40.00)
Call Qiao Xing Universal May	QAEED	Expired	05/21/07	(2,500)	\$0.00	\$0.00
Call Qiao Xing Universal May	QAEED	Expired	05/21/07	(5,000)	\$0.00	\$0.00
						(\$2,975.00) (\$2,975.00)
Call Qiao Xing Universal Jun	QAEFW	Purchase	03/19/07	200	\$1.80	(\$360.00)
Call Qiao Xing Universal Jun	QAEFW	Purchase	03/19/07	2,300	\$1.85	(\$4,255.00)
Call Qiao Xing Universal Jun	QAEFW	Expired	06/18/07	(2,500)	\$0.00	\$0.00
						(\$4,615.00) (\$4,615.00)
Call Qiao Xing Universal Jul	QAEGB	Purchase	06/19/06	500	\$0.95	(\$475.00)
Call Qiao Xing Universal Jul	QAEGB	Purchase	06/19/06	700	\$0.95	(\$665.00)
Call Qiao Xing Universal Jul	QAEGB	Purchase	06/19/06	700	\$0.95	(\$665.00)
Call Qiao Xing Universal Jul	QAEGB	Purchase	06/19/06	1,200	\$0.95	(\$1,140.00)
Call Qiao Xing Universal Jul	QAEGB	Purchase	06/19/06	1,900	\$0.95	(\$1,805.00)
Call Qiao Xing Universal Jul	QAEGB	Purchase	06/19/06	5,000	\$0.95	(\$4,750.00)
Call Qiao Xing Universal Jul	QAEGB	Sale	06/30/06	(10,000)	\$0.84	\$8,367.73
						(\$1,132.27) (\$1,132.27)
Call Qiao Xing Universal Sep	QAEIB	Purchase	06/15/06	200	\$1.15	(\$230.00)
Call Qiao Xing Universal Sep	QAEIB	Purchase	06/15/06	3,800	\$1.15	(\$4,370.00)
Call Qiao Xing Universal Sep	QAEIB	Sale	06/30/06	(4,000)	\$1.49	\$5,942.81
						\$1,342.81 \$1,342.81
Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	1,100	\$1.35	(\$1,485.00)
Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	2,100	\$1.35	(\$2,835.00)
Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	2,100	\$1.35	(\$2,835.00)
Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	1,100	\$1.35	(\$1,485.00)
Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	1,100	\$1.35	(\$1,485.00)
Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	2,200	\$1.35	(\$2,970.00)
Call Qiao Xing Universal Sep	QAEIC	Purchase	05/22/07	300	\$1.35	(\$405.00)
Call Qiao Xing Universal Sep	QAEIC	Purchase	06/12/07	1,700	\$1.30	(\$2,210.00)

Lawrence Mally's Losses in Xing Securities

OPEN						
(\$15,710.00) (\$15,710.00)						
Call Qiao Xing Universal Sep	QAEIW	Purchase	03/15/07	1,500	\$2.85	(\$4,275.00)
						(\$4,275.00)
Call Qiao Xing Universal Nov	QAEKW	Purchase	10/31/06	300	\$0.25	(\$75.00)
Call Qiao Xing Universal Nov	QAEKW	Purchase	10/31/06	2,000	\$0.30	(\$600.00)
Call Qiao Xing Universal Nov	QAEKW	Purchase	10/31/06	2,700	\$0.30	(\$810.00)
Call Qiao Xing Universal Nov	QAEKW	Expired	11/20/06	(5,000)	\$0.00	\$0.00
						(\$1,485.00) (\$1,485.00)
Call Qiao Xing Universal Dec	QAEIW	Purchase	10/25/06	700	\$0.90	(\$630.00)
Call Qiao Xing Universal Dec	QAEIW	Purchase	10/25/06	2,300	\$0.90	(\$2,070.00)
Call Qiao Xing Universal Dec	QAEIW	Expired	12/18/06	(3,000)	\$0.00	\$0.00
						(\$2,700.00) (\$2,700.00)

Qiao Xing Universal Telephone, Inc.	XING	Purchase	06/05/06	610	\$8.30	(\$5,063.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	06/05/06	990	\$8.30	(\$8,217.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	06/08/06	1,000	\$8.31	(\$8,310.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	06/12/06	1,400	\$8.14	(\$11,396.00)	
						4,000	(\$32,986.00)
Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	(200)	\$10.41	\$2,082.93	
Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	(200)	\$10.45	\$2,089.93	
Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	(1,200)	\$10.45	\$12,539.61	
Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	(1,000)	\$10.45	\$10,449.68	
Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	(146)	\$10.45	\$1,525.65	
Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	(354)	\$10.45	\$3,699.18	
Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	(300)	\$10.45	\$3,134.90	
Qiao Xing Universal Telephone, Inc.	XING	Sale	06/30/06	(600)	\$10.45	\$6,269.80	
						(4,000)	\$41,791.68 \$8,805.68
Qiao Xing Universal Telephone, Inc.	XING	Purchase	08/30/06	1,000	\$11.73	(\$11,730.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	08/30/06	300	\$11.73	(\$3,519.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	08/30/06	150	\$11.73	(\$1,759.50)	
						1,450	(\$17,008.50)
Qiao Xing Universal Telephone, Inc.	XING	Sale	12/14/06	(400)	\$12.00	\$4,799.85	
Qiao Xing Universal Telephone, Inc.	XING	Sale	12/14/06	(100)	\$11.93	\$1,192.96	
Qiao Xing Universal Telephone, Inc.	XING	Sale	12/14/06	(500)	\$12.00	\$5,999.81	
Qiao Xing Universal Telephone, Inc.	XING	Sale	12/20/06	(450)	\$11.85	\$5,332.37	
						(1,450)	\$17,324.99 316.49
Qiao Xing Universal Telephone, Inc.	XING	Purchase	09/15/06	250	\$12.30	(\$3,075.00)	
Qiao Xing Universal Telephone, Inc.	XING	Sale	12/20/06	(50)	\$11.85	\$592.49	
Qiao Xing Universal Telephone, Inc.	XING	Sale	12/20/06	(100)	\$11.83	\$1,182.96	
Qiao Xing Universal Telephone, Inc.	XING	Sale	12/20/06	(100)	\$11.90	\$1,189.96	
							(\$109.59) (109.59)
Qiao Xing Universal Telephone, Inc.	XING	Purchase	09/15/06	300	\$12.30	(\$3,690.00)	
Qiao Xing Universal Telephone, Inc.	XING	Sale	01/03/07	(100)	\$13.26	\$1,325.95	
Qiao Xing Universal Telephone, Inc.	XING	Sale	01/09/07	(100)	\$12.64	\$1,263.97	
Qiao Xing Universal Telephone, Inc.	XING	Sale	01/09/07	(2)	\$12.71	\$25.41	
Qiao Xing Universal Telephone, Inc.	XING	Sale	01/09/07	(1)	\$12.70	\$12.70	
Qiao Xing Universal Telephone, Inc.	XING	Sale	01/09/07	(97)	\$12.71	\$1,232.83	
							\$170.86 170.86
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.97	(\$1,497.00)	
Qiao Xing Universal Telephone, Inc.	XING	Sale	01/09/07	(3)	\$12.71	\$38.13	
Qiao Xing Universal Telephone, Inc.	XING	Sale	01/09/07	(97)	\$12.71	\$1,232.83	
							(\$226.04) (226.04)
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	400	\$14.90	(\$5,960.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	300	\$14.90	(\$4,470.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
						1,000	(\$14,900.00)
Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	(200)	\$14.71	\$2,942.90	
Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	(100)	\$14.73	\$1,472.95	
Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	(200)	\$14.80	\$2,959.90	
Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	(200)	\$14.80	\$2,959.90	
Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	(100)	\$14.79	\$1,478.95	
Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	(100)	\$14.79	\$1,478.95	
Qiao Xing Universal Telephone, Inc.	XING	Sale	03/05/07	(100)	\$14.79	\$1,478.95	
						(1,000)	\$14,772.50 (127.50)
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	300	\$14.90	(\$4,470.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	500	\$14.90	(\$7,450.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	200	\$14.90	(\$2,980.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	200	\$14.90	(\$2,980.00)	

Lawrence Mally's Losses in Xing Securities

Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	200	\$14.90	(\$2,980.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
				2,200		(\$32,780.00)	
Qiao Xing Universal Telephone, Inc.	XING	Sale	03/14/07	(1,200)	\$15.87	\$19,048.70	
Qiao Xing Universal Telephone, Inc.	XING	Sale	04/11/07	(400)	\$16.73	\$6,692.93	
Qiao Xing Universal Telephone, Inc.	XING	Sale	04/11/07	(600)	\$16.75	\$10,049.90	
				(2,200)		\$35,791.53	3,011.53
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	200	\$14.90	(\$2,980.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	150	\$14.89	(\$2,233.50)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.89	(\$1,489.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	50	\$14.90	(\$745.00)	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/04/07	(1,000)	\$14.98	\$14,982.77	
						\$85.27	85.27
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	50	\$14.90	(\$745.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	950	\$14.90	(\$14,155.00)	
				1,000		(\$14,900.00)	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/04/07	(100)	\$14.91	\$1,490.97	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/04/07	(100)	\$14.98	\$1,497.97	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/04/07	(800)	\$14.98	\$11,983.81	
				(1,000)		\$14,972.75	72.75
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	850	\$14.90	(\$12,665.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	100	\$14.90	(\$1,490.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	10/17/06	1,750	\$14.90	(\$26,075.00)	
				2,700		(\$40,230.00)	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(10)	\$12.91	\$129.09	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(50)	\$13.61	\$680.48	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(300)	\$13.54	\$4,062.93	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(100)	\$13.61	\$1,360.97	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(150)	\$13.61	\$2,041.45	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(100)	\$13.61	\$1,360.97	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(100)	\$13.61	\$1,360.97	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(300)	\$13.61	\$4,082.93	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(200)	\$13.61	\$2,721.95	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(50)	\$13.61	\$680.48	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(100)	\$13.61	\$1,360.97	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(100)	\$13.62	\$1,361.97	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(500)	\$13.60	\$6,799.89	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(100)	\$13.61	\$1,360.97	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(540)	\$13.61	\$7,349.29	
				(2,700)		\$36,715.31	(3,514.69)
Qiao Xing Universal Telephone, Inc.	XING	Purchase	12/26/06	100	\$13.85	(\$1,385.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	12/26/06	100	\$13.85	(\$1,385.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	12/26/06	100	\$13.85	(\$1,385.00)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	04/10/07	200	\$17.05	(\$3,410.00)	
				500		(\$7,565.00)	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(300)	\$13.61	\$4,082.93	
Qiao Xing Universal Telephone, Inc.	XING	Sale	05/18/07	(200)	\$13.61	\$2,721.96	
				(500)		\$6,804.89	(760.11)
HELD:							
Qiao Xing Universal Telephone, Inc.	XING	Purchase	04/10/07	90	\$17.05	(\$1,534.50)	
Qiao Xing Universal Telephone, Inc.	XING	Purchase	04/17/07	200	\$18.50	(\$3,700.00)	
				290		(\$5,234.50)	
		HELD:*		290	\$9.78	\$2,836.20	
						(\$2,398.30)	(2,398.30)

*The retained share price of \$9.78 per share is the average share price from the end of the Class Period through October 8, 2007.

Total losses in Xing Securities: (\$72,808.72)

QIAO XING UNIVERSAL TELEPHONE, INC.
Class period: 6/30/2004-7/16/2007

Name	Transaction Type	Trade Date	Share	Price per Share	Cost or Proceeds	Estimated Losses
Larry Tracy	Purchase	05/17/07	4,000	\$14.0060	\$56,024.00	
Larry Tracy	Purchase	05/18/07	2,000	\$13.5000	\$27,000.00	
Larry Tracy			6,000		\$83,024.00	
Larry Tracy						
Larry Tracy	Retained*		6,000	\$9.7800	\$58,680.00	\$24,344.00

*The retained share price of \$9.78 per share is the average share price from the end of the Class Period through October 8, 2007.

EXHIBIT D

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Source: Kaplan Fox & Kilsheimer LLP

Kaplan Fox Seeks to Recover Losses for Investors Who Purchased Securities of Qiao Xing Universal Telephone, Inc.

Thursday August 9, 7:48 pm ET

NEW YORK, NY--(MARKET WIRE)--Aug 9, 2007 -- Today, Kaplan Fox & Kilsheimer LLP filed a class action lawsuit in the United States District Court for the Southern District of New York on behalf of a class (the "Class") of all persons who purchased securities of Qiao Xing Universal Telephone, Inc. ("Xing" or the "Company") (NasdaqGM:XING - News), including purchasers of both Xing common stock and call options, between June 30, 2004 and July 16, 2007, inclusive and alleges violations of the federal securities laws by Xing and certain of its executives.

As alleged in the Complaint, on July 17, 2007, before the opening of trading, Xing disclosed, among other things, that in connection with the audit of the financial statements of a Company subsidiary, certain misstatements for the years 2005, 2004 and 2003 were identified that were not initially detected through the Company's internal control over financial reporting and that, as a result, management has decided to restate the Company's consolidated financial statements for the years ended December 31, 2005, 2004 and 2003. As further alleged, during the Class Period, Xing overstated its reported net income for the years ended December 31, 2005 and 2004 by 2% and 93%, respectively, and for the year ended December 31, 2003, Xing understated its reported net loss by 210%.

The complaint further alleges that on July 17, 2007, the Company filed its annual report for the year ended December 31, 2006 on Form 20-F with the SEC that stated that the misstatements in the financial statements resulted from certain deficiencies in the Company's system of internal controls over financial reporting.

In response to these announcements, on July 17, 2007, the price of Xing stock declined from \$13.97 per share at the close of trading on July 16, 2007, to close at \$11.04 per share, a decline of approximately 21%, on extremely heavy trading volume.

If you are a member of the proposed Class, you may move the court no later than October 8, 2007 to serve as a lead plaintiff for the Class. You need not seek to become a lead plaintiff in order to share in any possible recovery.

Plaintiff seeks to recover damages on behalf of the Class and is represented by Kaplan Fox & Kilsheimer LLP. Our firm, with offices in New York, San Francisco, Los Angeles, Chicago and New Jersey, has many years of experience in prosecuting investor class actions and actions involving financial fraud. For more information about Kaplan Fox & Kilsheimer LLP, or to review a copy of the complaint filed in this action, you may visit our website at www.kaplanfox.com.

Contact:

If you have any questions about this Notice, the action, your rights or your interests, please e-mail us at mail@kaplanfox.com or contact:

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Source: Kaplan Fox & Kilsheimer LLP

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